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No. 15] MADRAS, FRIDAY, JULY 28, 1939

REVENUE DEPARTMENT.

Madras General Sales Tax Rules, 1939.

Fort St. George, July 28, 1939.

No. 678

The following draft of certain rules which it is proposed to make in exercise of the powers conferred by section 19 of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), is hereby published as required by sub-section (4) of the said section for general information.

Notice is hereby given that the draft will be taken into consideration after the expiry of four weeks from the date of publication of this notification and that any objection or suggestion which may be received with respect thereto before the expiry of the period aforesaid will be considered by the Government of Madras.

DRAFT RULES.

PART I—PRELIMINARY.

1. These rules may be called the Madras General Sales Tax Rules, 1939.

2. They shall come into force on the 1st day of October 1939.

3. In these rules, unless there is anything repugnant in the subject or context

(a) "the Act" means the Madras General Sales Tax Act, 1939;

(b) "Assistant Commercial Tax Officer" means any person appointed by the District Collector by name or by virtue of his office to exercise the powers of an Assistant Commercial Tax Officer;

(c) "Commercial Tax Officer" means any person appointed by the Provincial Government by name or by virtue of his office, to exercise the powers of a Commercial Tax Officer;

(d) "Deputy Commercial Tax Officer" means any person appointed by the District Collector, by name or by virtue of his office, to exercise the powers of a Deputy Commercial Tax Officer;

(e) "Form" means a form appended to these rules;

(f) "Government treasury" means a treasury or sub-treasury of the Provincial Government;

(g) "licensing authority" means the authority competent to issue licences under sections 5, 6 and 8;

(h) "month" means a calendar month; and

(i) "section" means a section of the Act.

4. For the purposes of these rules a person who deals in goods other than cloth and in cloth woven on hand-looms shall, if he has no dealings in cloth of any other description, be deemed to be a person dealing exclusively in cloth woven on hand-looms in so far as his dealings in cloth are concerned.

PART II—LICENCES.

5. (1) Every person who—

(a) deals in bullion or specie, or

(b) deals in cotton or cotton yarn, or

(c) deals exclusively in cloth woven on hand-looms, or

(d) deals in hides or skins, or

(e) for an agreed commission or brokerage, buys or sells goods of any description on behalf of known principals,

shall, if he desires to avail himself of the exemption provided in sections 5 and 8 or of the concession of single point taxation provided in section 6, submit an application in Form I for a licence in respect of each of his places of business to the authority specified in sub-rule (2) so as to reach him not later than the 15th day of October 1939:

Provided that in the case of a business which is commenced after the 1st day of October 1939, the dealer shall submit the application for the licence to such authority so as to reach him not later than 15 days from the date of commencement of his business.

(2) The application shall be submitted—

(i) to the Assistant Commercial Tax Officer of the area in which the applicant's principal place of business is situated—

(a) if the applicant does not deal in goods other than those specified in clauses (a) to (e) of sub-rule (1), or

(b) if the applicant deals in goods not specified in clauses (a) to (e) of sub-rule (1) in addition to those specified in all or any of those clauses and his anticipated net turnover does not exceed Rs. 20,000, or

(c) if the applicant engages in transactions which are not exempt from taxation under the provisions of section 8 in addition to dealing in goods specified in all or any of clauses (a) to (e) of sub-rule (1) and his anticipated net turnover does not exceed Rs. 20,000, or

(d) if the applicant applies for a licence under clause (d) or (e) of sub-rule (1) or both and his anticipated net turnover does not exceed Rs. 20,000; and

(3) to the Deputy Commercial Tax Officer of the area in which the applicant's principal place of business is situated in other cases.

6. (1) Every licence shall cover one place of business only and shall expire on the 31st day of March of the year in respect of which it is granted but may be renewed for periods not exceeding one year at a time on receipt of an application from the licensee.

(2) Every application for renewal submitted in Form I so as to reach the licensing authority not later than one month before the commencement of the year for which the renewal is required.

(3) If an application for the grant or renewal of a licence is received after the date prescribed therefor the licence shall not be granted or renewed with effect from a date prior to the date of the receipt of the application and shall expire on the 31st day of March of the year in respect of which it is granted or renewed.

(4) The following fees shall be payable in advance along with every application whether for an original licence or for renewal, provided that no fee shall be payable for the grant or renewal of a licence for dealing exclusively in cloth woven on hand-looms. The applicant shall enclose with his application a treasury receipt or a cheque in favour of the licensing authority for the amount of the fee.

Scale of fees for licences.

	Fee payable.
	Rs.
1 For dealing in kullum and/or speciality	25
2 For dealing in cotton and/or cotton yarn	25
3 For dealing in hides and/or skins	10
4 For dealing as specified in section 8	20

NOTE.—An application for a licence for the period commencing on the 1st day of October 1939 and ending with the 31st day of March 1940 or for any portion of such period shall be accompanied by a challan or receipt as aforesaid for one-half the amount of the fee fixed for the licence by this sub-rule.

(5) The licensing authority receiving the application may, after satisfying himself that the correct fee has been paid and that the applicant is eligible for the licence applied for grant or, as the case may be, renew a licence in such one of the Forms II to V as may be appropriate to his case.

(6) Every licence granted or renewed under these rules shall be deemed to have been issued personally to the licensee. No licence shall be sold or transferred.

(7) Where a licensee transfers his business to another person, the transferee shall obtain a fresh licence under these rules, but it shall be granted free of fee for the residue of the period covered by the original licence.

(8) Where a licence granted or renewed under these rules is lost or accidentally destroyed, a duplicate of the licence may be issued by the licensing authority on payment of a fee of one rupee.

(9) Every Licensee under section 8 shall submit to the licensing authority on or before the 10th day of every month a return in Form VI for the preceding month.

(10) Every licensee other than a tanner or dealer in hides or skins shall, unless he submits returns under rule 11 or 13 of the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, submit on or before the 20th day of June in every year to the licensing authority a return in Form VII of the turnover for the preceding year of all the business done by him.

7. The exemptions provided in sections 6 and 8 and the concession of single point taxation provided in section 8 may be claimed only for the transactions carried on during the period covered by a licence.

8. Every licence granted or renewed under these rules shall be liable to cancellation by the Deputy Commercial Tax Officer in the event of a breach of any of the provisions of the Act, or of the rules made thereunder or of the conditions of the licence.

Part III—Rebates.

9. Every person claiming a rebate under section 7 shall submit to the assessing authority an application in Form VIII within three months of the delivery of the articles outside the Province.

10. On receipt of the application the assessing authority shall, after satisfying himself that the application is in order and that the rebate is admissible, send to the applicant a refund order for the amount of the rebate due, if the tax has already been paid, or if the assessment has been provisionally made under rule 7 or 8 of the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, adjust the amount at the time of final assessment under rule 11 of those rules.

Part IV—Accounts.

11. Accounts maintained by dealers and licensees together with all vouchers relating to stocks, deliveries, purchases, output, and sales shall be preserved for a period of one year after the close of the year to which they relate.

12. (1) If the goods in which a dealer or a person licensed under section 8 deals include any of the articles specified in section 4, 5 or 6 in addition to any other articles, such dealer or person shall maintain separate accounts in respect of each class of articles specified in these sections.

(2) Dealers in hides or skins shall maintain separate accounts in respect of hides or skins tanned in the Province and of those tanned outside the Province.

(3) If a person who holds a licence under section 8 also deals otherwise than for an agreed commission or brokerage on behalf of known principals, he shall keep separate accounts in respect of such transactions and of transactions covered by the licence.

Part V—Appeals and Revision.

13. (1) Subject to the provisions of section 11, any person aggrieved by any original order of a licensing or assessing authority may appeal to the Commercial Tax Officer of the district.

(2) Every such appeal shall be preferred within 30 days of the receipt of the order appealed against.

(3) Every appeal shall be in writing, shall specify the name and address of the appellant, the date of the order appealed against, shall contain a clear statement of the facts and the nature of the relief prayed for and shall be signed and verified by the appellant in the form given below.—

"I, ... the appellant named in the above memorandum of appeal do hereby declare that what is stated therein is true to the best of my knowledge and belief."

(4) The memorandum of appeal shall be accompanied by the order appealed against in original or by an authenticated copy thereof unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority, and by proof of payment of the tax admitted by the appellant to be due or of such instalments thereof as might have become payable.

(5) The appeal may be sent to the appellate authority by post or may be presented to that authority or to such officer as the appellate authority may appoint in this behalf by the appellant or by his authorised agent or a legal practitioner.

(6) The appellate authority shall, after giving the appellant a reasonable opportunity of being heard, pass such orders on the appeal as such authority thinks fit.

14. (1) Every order passed on appeal under rule 13 shall, subject to the powers of revision conferred by section 12 and by sub-rule (2), be final.

(2) The Commercial Tax Officer may, in his discretion, at any time either suo motu or on application, call for and examine the record of any order passed or any proceedings recorded under the Act by an Assistant or Deputy Commercial Tax Officer working under him, for the purpose of satisfying himself as to the legality or propriety of such order or as to the regularity of such proceedings and may pass such order in reference thereto as he thinks fit.

15. (1) Every order of an appellate or revising authority shall be communicated to the appellant or petitioner, to every other party affected by the order, to the licensing or assessing authority against whose order the appeal was filed and to any other authority concerned.

(2) The order passed on appeal or revision shall be given effect to by the licensing or assessing authority who shall refund any excess tax or fee found to have been collected and shall also have power to collect any additional tax or fee which is found to be due, in the same manner as a tax or fee assessed by himself.

16. If the tax as determined in an appeal or revision is in excess of the powers of assessment of the initial assessing authority, the appellate or revising authority shall transfer the original records

of assessment to the appropriate assessing authority who shall have power to reflect the tax due in the same manner as if it were a tax assessed by himself.

17. (1) If for any reason the whole or any part of the turnover of business of a dealer or licensee has escaped assessment to the tax in any year or if the licence fee has escaped levy in any year, the assessing authority or licensing authority, as the case may be, may, at any time within the year or the year next succeeding that to which the tax or licence fee relates, assess the tax payable on the turnover which has escaped assessment or levy the licence fee, after issuing a notice to the dealer or licensee and after making such enquiry as he considers necessary.

(2) If for any reason any tax or licence fee has been assessed at too low a rate in any year the assessing authority or the licensing authority, as case may be, may, at any time within the year or the year next succeeding that to which the tax or licence fee relates revise the assessment or the licence fee after issuing a notice to the dealer or licensee and after making such enquiry as he considers necessary

18. (1) An assessing, appellate or revising authority may, at any time within one year from the date of any order passed by him, rectify any mistake apparent from the record:

Provided that no such rectification which has the effect of enhancing the assessment shall be made unless the assessing authority has given notice to the dealer of his intention to do so and has allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing the assessment the assessing authority shall make any refund which may be due to the dealer.

(3) Where any such rectification has the effect of enhancing the assessment, the assessing authority shall serve on the dealer a revised notice in Form B appended to the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, and thereupon the provisions of the Act, the said rules and these rules, shall apply as if such notice had been served in the first instance

PART VI—MISCELLANEOUS

19 If a dealer or licensee enters into partnership in regard to his business, he shall report the fact to the assessing authority within 30 days of his entering into such partnership The dealer or licensee and the partner shall jointly and severally be responsible for the payment of the tax leviable under the Act.

20. If a partnership is dissolved every person who was a partner shall send a report of the dissolution to the assessing authority within 15 days of such dissolution.

21. If the business carried on by any dealer or licensee is discontinued, the dealer or licensee or, if he is dead, the legal representative shall notify to the assessing authority the fact of discontinuance of the business within one month of the discontinuance

22. In the case of any guardian, trustee or agent of any minor or other incapacitated person carrying on a business on behalf of and for the benefit of such minor or other incapacitated person, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same extent as it would be leviable upon and recoverable from any such minor or other incapacitated person, if he were of full age or sound mind and if he were conducting the business himself, and all the provisions of the Act, and the rules made thereunder shall apply accordingly.

23 In the case of a business owned by a dealer whose estate or any portion of whose estate is under the control of the Court of Wards, the Administrator-General, the Official Trustee or any Receiver or Manager (including any person whatever his designation, who in fact manages the business on behalf of the dealer) appointed by or under any order of a court, the tax shall be levied upon and recoverable from such Court of Wards, Administrator-General, Official Trustee, Receiver or Manager in like manner and on the same terms as it would be leviable upon and recoverable from the dealer if he were conducting the business himself; and all the provisions of the Act, and the rules made thereunder shall apply accordingly.

24. An assessing or licensing authority may require any person whose evidence he considers necessary for the purpose of any enquiry under the Act, or the rules made thereunder to appear before him and give evidence,

If the assessing or licensing authority is not lower in rank than a Deputy Commercial Tax Officer, such authority may examine such person on oath or affirmation

25 An assessing or licensing authority shall have all the powers conferred on a court by the Code of Civil Procedure, 1908, for the purpose of securing the attendance of persons or the production of documents

26 The assessing or licensing authority shall issue a summons for the production of a document or the appearance of any person in Form IX.

27 The service on a dealer or licensee of any notice, summons or order under the Act or the rules made thereunder may be effected in any of the following ways, namely:—

(a) by giving or tendering it to such dealer or licensee or his manager or agent, or

(b) if such dealer or licensee or his manager or agent is not found, by leaving it at his last known place of business or residence or by giving or tendering it to some adult member of his family, or

(c) if the address of such dealer or licensee is known to the assessing authority, by sending it to him by registered post; or

(d) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence

28 The following authorities may exercise the powers specified in section 16:—

(a) the Deputy Commercial Tax Officer subject to the control and direction of the Commercial Tax Officer and the Board of Revenue, and

(b) the Commercial Tax Officer subject to the control and direction of the Board of Revenue.

29 (1) All particulars contained in any statement made, return furnished or accounts or documents produced under the provisions of the Act or of the rules made thereunder, or in any evidence given or affidavit or deposition made, in the course of any proceeding under the Act or the rules made thereunder, or in any record of any proceeding relating to the recovery of a demand, prepared for the purpose of the Act or the rules made thereunder, shall be treated as confidential and the illegal disclosure of such particulars by any officer shall be dealt with severely.

(2) Nothing in sub-rule (1) shall apply to the disclosure—

(i) of any such particulars for the purpose of a prosecution under the Indian Penal Code in respect of any such statement, return, accounts, documents, evidence, affidavit, or deposition, or for the purpose of a prosecution under the Act, or

(ii) of any such particulars to any person acting in the execution of the Act or the rules made thereunder where it is necessary to disclose the same to him for the purposes of the Act or the rules made thereunder, or

(iii) of any such particulars occasioned by the lawful employment under the Act or the rules made thereunder of any process for the recovery of any demand, or

(iv) of any such particulars to a civil court in any suit to which the Government are a party, which relates to any matter arising out of any proceeding under the Act or the rules made thereunder, or

(v) of any such particulars occasioned by the lawful exercise by a public servant of his powers under the Indian Stamp Act, 1899, to impound an insufficiently stamped document

30 Where any payment by cheque is permitted by rules made under the Act, the cheque shall be such as under the Madras Treasury Code is receivable by the Government treasury concerned.

31. Whoever commits a breach of any of the following rules, namely, rules 6 (9), 8 (10) 11 12 19, 20 and 21 shall, on conviction by a Presidency Magistrate or a Magistrate of the First-class, be punishable with fine which may extend to one thousand rupees, and where the breach is a continuing one, with further fine which may extend to fifty rupees for every day after the first during which the breach continues.

FORM I.

Application for licence.

[*See* rules 5 and 6 (2).]

To

The Licensing Authority.

Sir,

I/We residing at taluk district, request that I/we may be granted a licence (or my/our licence No. , dated may be renewed) for the year ending the 31st March 19 —

(a) for dealing in $\frac{\text{bullion and/or specie}}{\text{cotton or/or cotton yarn}}$ $\frac{\text{cotton or/or cotton yarn}}{\text{cloth woven on handlooms}}$ $\frac{\text{cloth woven on handlooms}}{\text{hides and skins.}}$

Or

(b) for buying and selling goods for an agreed commission or brokerage on behalf of others.

2. I/We enclose a $\frac{\text{treasury receipt}}{\text{cheque}}$ for Rs. (in words) only being the fee for the licence.

3. My/Our $\frac{\text{turnover}}{\text{estimated turnover}}$ for the year* $\frac{\text{was}}{\text{is}}$ Rs. (in words) only.

4. A description of my/our place of business is given below.

5. In addition to the business for which licence is applied for I/we deal in the following goods.

Signature of applicant(s).

* Note.—(1) The turnover for the year immediately preceding the year for which application is made should be furnished.

(2) In the case of new businesses estimated turnover for twelve months should be given.

(3) The turnover entered in Item 3 should relate only to the dealings in respect of which licence is applied for.

(4) Item 3 need not be filled in in the case of renewal applications.

(5) An applicant for a cloth dealer's licence must append a declaration as follows:—

"I hereby declare that I deal exclusively in cloth woven on handlooms."

Note.—Where payment is made by cheque, the cheque should be such as under the Madras Treasury Code is receivable by the Government treasury concerned.

FORM II.

Licence to a dealer in bullion and specie.

[*See* rule 6 (5).]

Licence No. dated

having paid a licence fee of Rs. (in words) only is hereby licensed as a dealer in bullion and/or specie for the year ending at (place of business) subject to the provisions of the Madras General Sales Tax Act, 1939, and the rules made thereunder and to the following conditions:—

(1) This licence extends only to dealings in bullion and specie and not to ornaments or other finished articles of precious metal.

(2) Licensees who do not submit returns under rule 11 or 13 of the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, shall submit to the undersigned on or before the 20th day of June in every year a return in Form VII showing the turnover of all the business done by them for the preceding year.

(3) No correction in this licence shall be valid unless ordered and attested by the undersigned.

Place.

Date.

Licensing Authority.

Renewal of the licence.

Date of renewal.	Year for which renewed.	Signature of the Licensing Authority.

FORM III.

Licence to a dealer in $\frac{\text{cotton}}{\text{cotton yarn}}$ $\frac{\text{cotton yarn}}{\text{cloth woven on handlooms.}}$

[*See* rule 6 (5).]

Licence No. , dated

having paid a licence fee of Rs. (in words) only is hereby licensed as a dealer in $\frac{\text{cotton}}{\text{cotton yarn}}$ $\frac{\text{cotton yarn}}{\text{cloth woven on handlooms}}$ for the year ending at (place of business) subject to the provisions of the Madras General Sales Tax Act, 1939, and the rules made thereunder and to the following conditions:—

(1) Licensees who do not submit returns under rule 11 or 13 of the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, shall submit to the undersigned on or before the 20th day of June in every year a return in Form VII showing the turnover of all the business done by them for the preceding year.

(2) No correction in this licence shall be valid unless ordered and attested by the undersigned.

Place

Date

Licensing Authority.

Renewal of the licence.

Date of renewal.	Year for which renewed.	Signature of the Licensing Authority.

FORM IV.

Licence to a dealer in hides and/or skins.

[*See* rule 6 (5).]

Licence No. dated

having paid a licence fee of Rs. (in words) only is hereby licensed as a $\frac{\text{tanner}}{\text{dealer in hides and/or skins}}$ for the year ending at (place of business) subject to the provisions of the Madras General Sales Tax Act, 1939, and the rules made thereunder.

No correction in this licence shall be valid unless ordered and attested by the undersigned.

Place

Date

Licensing Authority.

Renewal of the licence.

Date of renewal.	Year for which renewed.	Signature of Licensing Authority

FORM V.

Licence under section 8 of the Madras General Sales Tax Act, 1939.

[*See* rule 6 (5).]

Licence No. dated

having his place of business at and having paid a license fee of Rs. (in words) only is hereby licensed under section 8 of the Madras General Sales Tax Act, 1939, subject to the provisions of the said Act and the rules made thereunder and to the following conditions:—

(1) The licensee shall submit to the undersigned on or before the 15th of every month a return in Form VI for the preceding month.

(2) The licensee shall be exempt from the tax payable under section 3 (1) of the Madras General Sales Tax Act, 1939, only to the extent to which the goods bought or sold through him are included in the turnover of the principals or of the dealers from whom purchases were made.

(3) The licence shall not apply to the transactions of the licensee otherwise than for an agreed commission or brokerage on behalf of known principals specified in his accounts or to the transactions of the licensee on behalf of principals outside the Province.

(4) No correction in this licence shall be valid unless ordered and attested by the undersigned.

Place.....

Date.....

Licensing authority.

Renewal of licence.

Date of renewal.	Year for which renewed.	Signature of the Licensing authority.

FORM VI.

Return to be submitted by a person licensed under section 8 of the Madras General Sales Tax Act, 1939.

[*See* rule 8 (9).]

Name of the licensee—

Place of business—

Licence No.....dated.....

1. During the month I have acted as—

(a) selling agent for the following principals (give names and addresses) :—

Total amount for which sales were effected—

(b) buying agent in groundnut / tobacco leaf / cashew / unflamed hides and skins for (give names and addresses) :

Total amount for which purchases were made—

(c) buying agent in respect of other articles for (give names and addresses

Total amount for which purchases were made—

Grand total under (a), (b) and (c)—

2. The amount for which I sold goods under (a) or bought goods under (b) for principals resident outside the Province is as follows :—

for (a) Rs.....

for (b) Rs.....

The amount for which I sold goods purchased from dealers resident outside the Province to my principals under (c) is Rs.....

NOTE.—If any of the transactions included in paragraph 2 above relate to hides and skins as to articles exempted from taxation under the Act, the turnover of such articles should be shown separately in respect of each class of such articles.

FORM VII.

Annual Return submitted by licensees other than dealers in hides and skins.

[*See* rule 8 (10).]

Name of the licensee—

Place of business—

Licence No.....dated.....

During the year ending the 31st March.....the turnover of my business has been as follows :—

1. Transactions covered by the licence—

	Rs. A. P.
(i) Bullion and specie	
(ii) Cotton	
(iii) Cotton yarn	
(iv) Cotton goods woven on hand looms	
(v) Agency business	
2. Business not covered by the licence,	
Total ..	

I certify.....

FORM VIII.

Application for rebate under section 7 of the Madras General Sales Tax Act, 1939.

[*See* rule 9]

I/We..... residing at .....taluk .....district request that I/we may be granted a rebate of tax under section 7 of the Madras General Sales Tax Act, 1939, in respect of the sale of goods specified below :—

1 Name(s) and postal address(es) of applicant(s).

2 Nature and description of articles sold.

3 Aggregate amount for which sold

4 Name(s) and address(es) of person(s) to whom sold.

5 In the case of assessee under rule 12 of the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, the month in which the amount under item 3 was included in the return of turnover.

Declaration.

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete and that it relates to the month of.....

Place.....

Date.....

Signature of applicant(s).

FORM IX.

Form of Summons under the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939).

[*See* rule 26]

Summons to appear in person and/or to produce documents.

To

Whereas your attendance

Whereas the following documents (here describe the documents in is necessary to give evidence sufficient detail to permit of their identification with reasonable certainty) are required with reference to an inquiry under the Madras General Sales Tax Act, 1939 (here enter briefly the subject of the inquiry) now pending before me, you are hereby summoned to appear in person to produce, as same so be produced, the said documents before me on the.....day of.....19 , at o'clock at (place) * (and not to depart thence until permitted by me).

Given under my hand and seal this.....day of..... 19 .

(Seal)

Signature.

Official Designation.

* These words should be omitted where the summons is for the production of documents only.

Proposed notifications under Madras General Sales Tax Act, 1939.

Fort St. George, July 25, 1939.

No. 679.

In connexion with the Madras General Sales Tax Act, 1939, the Government propose to issue in due course notifications on the following lines:—

NOTIFICATIONS.

I

In exercise of the powers conferred by clauses (a) of section 2 and sub-sections (1) and (2) of section 14 of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), His Excellency the Governor of Madras is hereby pleased—

(1) to authorise—

(a) Assistant Commercial Tax Officers to exercise the powers of an assessing authority in the case of dealers whose turnover does not exceed twenty thousand rupees; and

(b) Deputy Commercial Tax Officers to exercise the powers of an assessing authority in the case of dealers whose turnover exceeds twenty thousand rupees;

Provided that—

(i) in the case of a dealer carrying on business in more than one revenue taluk within the same revenue district, the assessing authority shall be the Deputy Commercial Tax Officer of the revenue district concerned; and

(ii) in the case of a dealer carrying on business in more than one revenue district, the assessing authority shall be the Deputy Commercial Tax Officer of the revenue district in which the head office of the said dealer is situated and if such head office is outside the Province, the Deputy Commercial Tax Officer of such one of the revenue districts concerned as the Board of Revenue may by general or special order authorise in that behalf;

(2) to empower all Commercial Tax Officers, Deputy Commercial Tax Officers and Assistant Commercial Tax Officers to require dealers carrying on business in any kind of goods to produce before them, the accounts and other documents, and to furnish any other information relating to such business; and

(3) to authorise all officers of the Revenue Department not lower in rank than a Revenue Inspector, all officers of the Excise and Police departments not lower in rank than a Sub-Inspector and all Commercial Tax Officers, Deputy Commercial Tax Officers and Assistant Commercial Tax Officers to inspect at all reasonable times the accounts and registers maintained by dealers in the ordinary course of their business, the goods in their possession and their offices, shops, godowns, vessels or vehicles.

II

In exercise of the powers conferred by section 7 of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), His Excellency the Governor of Madras is hereby pleased to notify the following finished articles of industrial manufacture as those in respect of which a rebate shall be allowed under the said section:—

Articles.

1 Aluminium ware.
2 Bricks and tiles.
3 Chemicals.
4 Cigars.
5 Cement.
6 Coffee manufactured.
7 Coir Manufactures.
8 Condensed milk.
9 Confectionary
10 Cotton cloth, including surgical wadding.
11 Electroplated ware.
12 Enamelware.
13 French Polish.
14 Glassware.
15 Hosiery.
16 Ink.
17 Jewellery.
18 Jute Manufactures.
19 Lace.
20 Leather goods, and boots and shoes.
21 Matches.
22 Metalware.
24 Paper.
25 Pencils.
26 Pipes.
27 Quinine.
28 Rum.
29 Ropes
30 Sandalwood oil.
31 Silk goods.
32 Soaps.
33 Steel manufactures.
34 Sugar.
35 Umbrellas—Assembled.
36 Woollen manufactures other than carpets.
37 Industrial machinery and other products of engineering works, workshops, foundries, etc.
38 Agricultural implements and appliances
39 Pottery and ceramic goods other than pipes.
40 Furniture and other wood manufactures.

B. G. HOLDSWORTH,
Secretary to Government.

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